



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Xiaoping Gu
DOCKET NO.: 18-01751.001-R-1
PARCEL NO.: 15-07-301-020

The parties of record before the Property Tax Appeal Board are Xiaoping Gu, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **a reduction** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$61,853
IMPR.: \$154,559
TOTAL: \$216,412

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2018 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a two-story dwelling of brick exterior construction with 3,903 square feet of living area. The dwelling was constructed in 1991. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 936 square foot garage. The property has a 104,108 square foot site and is located in Long Grove, Vernon Township, Lake County.

The appellant through counsel contends assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of this argument the appellant submitted information on three suggested equity comparables located in the same neighborhood and within 0.69 of a mile from the subject property. The comparables were improved with two-story dwellings of brick exterior construction that range in size from 3,833 to 4,106 square feet of living area. The dwellings were built from 1985 to 1994. Each comparable has an unfinished

basement, central air conditioning, one or two fireplaces and a garage ranging in size from 696 to 848 square feet of building area. Comparable #1 has an 880 square foot in-ground swimming pool. The comparables have improvement assessments that range from \$132,866 to \$159,098 or from \$34.66 to \$39.63 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$144,567 or \$37.04 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$243,040. The subject property has an improvement assessment of \$181,187 or \$46.42 per square foot of living area. In support of its contention of the correct assessment the board of review submitted property record cards and a grid analysis on three suggested equity comparables and three suggested comparable sales located in the same neighborhood and within 0.694 of a mile from the subject property. The three comparable sales submitted by the board of review will not be discussed further herein as this evidence is not responsive to the appellant's assessment inequity argument. The three equity comparables were improved with two-story dwellings of brick exterior construction that range in size from 3,833 to 3,996 square feet of living area. The dwellings were built from 1985 to 1991. Each comparable has an unfinished basement, central air conditioning, two or three fireplaces and a garage ranging in size from 745 to 925 square feet of building area. Each comparable has an in-ground swimming pool ranging in size from 800 to 1,200 square feet. The comparables have improvement assessments that range from \$176,844 to \$205,261 or from \$46.14 to \$51.37 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted seven comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #1 along with the board of review comparables as these properties have in-ground swimming pools, unlike the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #3. These comparables are similar when compared to the subject in age, dwelling size, design and features. These comparables had improvement assessments that of \$151,217 and \$159,098 or \$36.83 and \$39.63 per square foot of living area. The subject's improvement assessment of \$181,187 or \$46.42 per square foot of living area falls above the best comparables in this record. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: February 16, 2021



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Xiaoping Gu, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085